

SARDARPATELUNIVERSITY

Master of Commerce Sem 2(NC) Examination – Nov 2024

PB02CCOM53: Cost and Management Accounting-II

Date: 25th November 2024, Monday
Time: 10:00 AM to 01:00 PM

Total: 70 Marks

NOTE: Figure to the right indicate full marks of the questions.

- Q-1 What is Management Accounting? Discuss its evolution, scope and functions in detail. **18**
- OR**
- Q-1 Discuss the Limitations of Management Accounting and Decision making Process in Detail. **18**
- Q-2 What is Human Resource Accounting? Discuss its Concept in detail and also write note on its Disclosure and Recording in financial statement. **17**
- OR**
- Q-2 Write note on-
Valuation of Human Resource Accounting.
Objectives of Human Resource Accounting **17**
- Q-3 What is Inflation Accounting? Explain Limitations of historical financial statement. Write note on Current Purchasing Price and Current Cost Accounting method. **18**
- OR**
- Q-3 [A] Calculate COSA from the following information: **18**
- | Particulars | HCA | Price Index |
|---------------|--------|-------------|
| Opening Stock | 10,000 | 180 |
| Purchases | 30,000 | 198 (Avg.) |
| Closing Stock | 12,500 | 220 |
- [B] From the following data, compute MWCA under CCA method:
- | Particulars | 1.4.'23 | 31.3.'24 |
|-----------------|---------|----------|
| Trade Debtors | 60,000 | 80,000 |
| Trade Creditors | 50,000 | 65,000 |
- Price Index No.:**
- | Particulars | FG | RM |
|----------------|-----|-----|
| April 1, 2004 | 200 | 210 |
| Average | 220 | 228 |
| March 31, 2005 | 236 | 240 |
- Q-4 Discuss Approaches, Merits & Demerits of Environment Accounting. **17**
- OR**
- Q-4 Discuss the Problems of Environmental Accounting. Also write note on Environmental Accounting Practices in India. **17**

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SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (SECOND SEMESTER)
FRIDAY, 22ND NOVEMBER 2024
10.00. A.M. TO 01.00 P.M.
COURSE TITLE: BUSINESS ENVIRONMENT-II
(NEW COURSE)

COURSE CODE: PB02CCOM52

MAXIMUM MARKS: 70

1. FIGURES TO THE RIGHT INDICATE MARKS OF THE QUESTIONS.
2. EACH SECTION CARRY EQUAL MARKS.

SECTION-I

Q.1. Define International Business Environment. Discuss the International Business Environment as a System Approach. What are the External Factors of International Business Environment? (18)

OR

Q.1. Define International Business. Describe the Importance of International Business. Discuss the Scope, Features, Advantages and the Problems of International Business. (18)

Q.2. Define Foreign Investment. Discuss different Methods of making Foreign Investment. Describe the Growth of FDI. (17)

OR

Q.2. Discuss the Factors affecting the Foreign Investment. Describe the Importance of Foreign Investment. Discuss the Direction wise and Sector wise Trends in the Foreign Direct Investment. (17)

SECTION-II

Q.3. What is Multinational Firms? Discuss the Organizational Models of MNCs. Describe the Levels of Technology Transfer and Channels of Technology Flow. (18)

OR

Q.3. Write a Detailed Note the Salient Features of UR Agreement and the GATTS, TRIMS and TRIPS. (18)

Q.4. Define INCOTERMS. Write a Note on DDU, Ex-Works, DDU, FOB, CIF and DDP. (17)

OR

Q.4. Discuss the foreign Exchange Management Act, 1999. Draw Distinction between the FERA 1973 and the FEMA 1999. (17)

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No. of printed pages: 01

SARDAR PATEL UNIVERSITY

M.Com. (Second Semester) (NC) / (2024-25) (Nov – 2024) Examination

Date: 20-11-2024, Time: 10.00 am to 1.00 pm

PB02CCOM51: STRATEGIC BUSINESS MANAGEMENT-II

Total marks: 70

- Note:** 1. Figures to the right indicate full marks.
2. Write answers to both sections separately in the same Answer sheet.

SECTION-I

Q.1 Define business policy. Explain the feature of Business Policy. Explain the process of strategic management. [17]

OR

Q.1 Write a note on [17]
1. Strategists and their role in strategic management
2. Reasons for failure of strategic management

Q.2 Write a note on [18]
1. Types of Mergers
2. Reasons of mergers

OR

Q.2 Write a note on [18]
1. Benefits of mergers
2. Strategies for effective mergers

SECTION-II

Q.3 Write a note on [17]
1. Types of strategic control
2. Types of operational control

OR

Q.3 Describe the process of effective strategic control in the organisation. [17]

Q.4 Write a note on [18]
1. Diversification strategy
2. Cost leadership strategy

OR

Q.4 Write note on [18]
1. Retrenchment Strategy
2. Issues in strategy implementation

The Nadiad Education Society's
Smt. T.J. Patel Commerce College, Nadiad.
(English Medium)
M.Com. Sem.-II

Roll No. _____

Date : 09-03-2024
 Time : 60 minutes

Exam: Periodical Test
 Marks: 30

Subject : Management Control System - II
College with Difference

Q-1 From the following information of Bajaj Ltd prepare cash flow statement as per IND AS7. (15)

Liabilities	31-3-2022	31-3-2023	Assets	31-3-2022	31-3-2023
Share Capital	2,00,000	2,00,000	Cash	8000	10,000
Profit & Loss	50,000	90,000	Bank	22,000	20,000
Bank Loan	10,000	-	Debtors	10,000	20,000
Outstanding expenses	5000	1000	Stock	25,000	15,000
Creditors	15,000	20,000	Non-current Asset (Fixed Assets)	2,35,000	2,75,000
Provision for Tax	20,000	25,000			
Unclaimed Dividend	-	4000			
	3,00,000	3,40,000		3,00,000	3,40,000

Additional information:

- 1) Depreciation on non-current Assets (Fixed Assets) is Rs. 20,000.
- 2) Company declared equity dividend @ 10%.
- 3) Paid Rs. 15,000 as income tax.

OR

Q-1 (A) Difference Between Cash Flow Statement and Fund Flow Statement (08)
 (B) Discuss Utilities of Cash Flow Statement (07)

Q-2 (A) Ducon Ltd. is interested to calculate selling price p.u from the following information available: (09)

Material Rs. 4.50 p.u
 Labour Rs. 2.25 p.u
 Variable Overheads Rs. 0.75 p.u
 Fixed Factory Overheads Rs. 1,50,000 p.a.
 Fixed Administrative Overheads Rs. 1,12,500 p.a.
 Fixed Selling Overheads Rs. 37,500 p.a.
 Capital Employed in Fixed Assets Rs. 4,50,000
 Annual Sales 45,000 Units

Capital Employed in current assets is 50% of annual sales. Company yields 20% return of capital employed.

(B) Following are the details regarding division P of the company. Calculate the profitability of Product Alpha. Revenue from product Alpha sales division = Rs. 4,50,000. (06)

<u>Direct Division Cost</u>	
Variable Cost of goods sold & other operating cost	Rs. 3,15,000
Fixed Controllable Division Overheads	Rs. 45,000
Fixed Uncontrollable Division Overheads	Rs. 22,500
<u>Indirect Divisional Cost</u>	
General Office Overheads	Rs. 27,000

Date : 02-03-2024
Time : 60 minutes

The Nadiad Education Society's
Smt.T.J.Patel Commerce College, Nadiad.
(English Medium)
M.Com. Sem.-II
Subject : Cost & Management Accounting - II
College with Difference

Roll No. _____

Exam: Periodical Test
Marks: 30

- Q-1 What is Human Resource Accounting? Explain its Needs and Objectives in detail. (15)
OR
Q-1 What is Human Resource Accounting? Explain its Valuation Methods in detail. (15)
Q-2(A) Calculate MWCA as per CCA Method. (10)

Particulars	Opening Bal.	Closing Bal.
Debtors	60,000	80,000
Creditors	50,000	65,000
Index No.	Finished Goods	Raw Materials
Opening	100	100
Average	125	130
Closing	150	160

- Q-2(B) From the following information, calculate Net Monetary Result under CPP Method (05)
- | Particulars | Opening Bal. | Closing Bal. |
|-------------|--------------|--------------|
| Debtors | Rs. 2,00,000 | Rs. 2,40,000 |
| Creditors | Rs. 3,00,000 | Rs. 3,60,000 |
- General Price Index
Opening Index No : 100 , Closing Index No: 150, Average Index No : 120

OR

- Q-2(A) Explain Advantages of Price Level Changes in detail. (09)
Q-2(B) Write difference between CCA and CPP methods of accounting. (06)

Roll No. _____

The Nadiad Education Society's
Smt. T.J. Patel Commerce College Nadiad.

Date : 16-02-2024

Time : 60 minutes

(English Medium)

M.Com. Sem.-II

Exam: Periodical Test
Marks: 30

Subject : Business Environment-II

College with Difference

Q 1. What do we mean by International Investment? Discuss in detail the factors affecting International Investment. (15)

OR

Q 1. What do you mean by FDI & FII? Discuss the significance, merits and demerits of foreign investment. (15)

Q 2. Write a detailed note on Uruguay round and its silent features. (15)

OR

Q 2. Explain the meaning of MNC and discuss its merits and demerits. (15)

Roll No. _____

The Nadiad Education Society's
Smt.T.J.Patel Commerce College Nadiad.

Date : 03/02/2024

(English Medium)

Exam: Periodical Test

Time : 60 minutes

M.Com. Sem.-II

Marks: 30

Subject : Strategic Business Management – II

College with Difference

Q.1 Explain Strategic Management Process. (15)

OR

Q-1 Write note on the following: (Any Two) (15)

- Importance of Business Policy.
- Purpose of developing business policy.
- Strategist and their role in strategic management.

Q.2 Write in detail types of mergers with latest examples. (15)

OR

Q-2 "Learning new culture can be challenging for workers". Explain (15)

Roll No. _____

The Nadiad Education Society's
Smt.T.J.Patel Commerce College Nadiad.

Date : 18-01-2024

(English Medium)

Exam: Periodical Test

Time : 60 minutes

M.Com. Sem.- II

Marks : 30

Subject : Corporate Communication II

College with Difference

Q. 1 Discuss 4 P's of power-point presentation. [15]

OR

Explain- 'How to structure the power point presentation.' [15]

Q. 2 Define the need of Public Relations with its objectives in the context of a company. [15]

OR

Prepare any two short-notes from the following. [15]

(i) Public for the company

(ii) Benefits of Complaints-suggestions box

Roll No. _____

The Nadiad Education Society's
Smt.T.J.Patel Commerce College Nadiad

Date: 25-02-2023

(English Medium)

Exam: Periodical Test

Time: 60 minutes

M.Com. Sem.- II

Marks: 30

Subject : Strategic Business Management-II

College with Difference

Q-1 Explain strategic management process. (15)

OR

Q-1 Explain features and purpose of business policy. (15)

Q-2 Write note on the following: (Any Two)

(A) Types of merger

(B) Motives of merger

(C) Impact of merger on consumer and workers

(D) Strategies for successful acquisition